

Douglas M. Trout
(OH Bar Reg. No. 0072027)
Assistant Prosecuting Attorney
Montgomery County, Ohio
301 West Third Street
PO Box 972
Dayton, Ohio 45422
(937) 225-5607
(937) 225-4822 (FAX)
troutd@mcoho.org

Attorney for Montgomery County Treasurer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re: Chapter 11

DELPHI CORPORATION, et al., Case No. 05-44481(RDD)

JUDGE ROBERT D. DRAIN

Debtors.

RESPONSE OF MONTGOMERY
COUNTY, OHIO TO DEBTORS'
OBJECTION TO PROOF OF CLAIM

-----X

RESPONSE OF MONTGOMERY COUNTY, OHIO TO DEBTORS'
SEVENTEENTH OMNIBUS OBJECTION

Now comes Carolyn Rice, Montgomery County Treasurer, in her official capacity, by and through counsel, and opposes in part Debtors' Seventeenth Omnibus Objection to the Proof of Claim Numbers 8535, 8540, 8541, 8542, 8543, 8545, 8546, 8547, 8548, 8549, 8550, 8551, 8552, 8553, 8554, 8555, 8557, 8558, 8559, 8560, 8561, 8562 and 8563 (hereafter "Montgomery County Claims") filed by the Montgomery County Treasurer. All of the Montgomery County Claims are for real estate taxes and were filed on June 26, 2006.

The Debtors have asserted several possible reasons why they believe that the Montgomery County Claims should be considered tax claims subject to modification. For posterity purposes, the many reasons given by the Debtors as to why the Montgomery County Claims are subject to modification are as follows: Claims subject to modification are those that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims; and/or (b) were filed and docketed against the wrong Debtors; and/or (c) incorrectly assert secured or priority status. The Debtor, therefore, in their Seventeenth Omnibus Claims Objection seeks an order modifying the real estate tax claims filed by the Treasurer of Montgomery County, Ohio.

The Montgomery County Treasurer does not dispute that the Montgomery County Claims were filed and docketed against the wrong Debtors. As such, the Montgomery County Treasurer does not oppose an order stating that these claims should be assigned to Case Number 05-44640.

The Montgomery County Treasurer does object to any reduction in the amount of the claim. The Debtors have simply asserted that the claims are overstated without providing any additional evidence. All of the proof of claims that are mentioned in the Debtors' Seventeenth Omnibus Objection were filed on June 26, 2006. It appears that the Debtors are attempting to avoid interest and penalty charges for post petition real estate tax debt that may have been inadvertently included in the proof of claim form.

A review of the filed claims with the Montgomery County Treasurer reveals that some of the claims may have been filed for post petition amounts. Therefore, the Montgomery County Treasurer respectfully requests the opportunity to file amended claims if necessary.

Respectfully Submitted,

Date 8/8/07

MATHIAS H. HECK, JR.
PROSECUTING ATTORNEY

s/Douglas M. Trout

By: _____
Douglas M. Trout, #0072027
301 West Third Street
P.O. Box 972
Dayton, Ohio 45422
(937) 225-5607 phone
(937) 225-4822 facsimile
troutd@mcoho.org
ATTORNEY FOR MONTGOMERY
COUNTY TREASURER

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Response of Montgomery County Treasurer to Debtors' Objection to Proof of Claim was served by regular U.S. mail, postage prepaid, on this 8th day of August, 2007, to the following:

Delphi Corporation
Att'n General Counsel
5725 Delphi Drive
Troy, Michigan 48098

Skadden, Arps, Slate, Meagher & Flom LLP
Att'n John Wm. Butler Jr.
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606

s/ Douglas M. Trout
Douglas M. Trout, Bar No. 0072027
Assistant Prosecuting Attorney